



# ANNUAL REPORTS

## *Town of Sharon* *New Hampshire*

For the twelve months ending  
December 31, 1946

TRANSCRIPT PRINTING COMPANY - PETERBOROUGH, N. H.



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IN  
302.07

S53

1946



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## TOWN OFFICERS

Moderator, Kenneth E. Jewett.

Town Clerk, Dorothy D. Van Sant.

Treasurer, Dorothy D. Van Sant.

Selectmen, S. M. Van Sant, Jr., 1947; William L. Young, 1948; Chester A. Hurd, 1949.

Collector of Taxes, Harold A. Wilson.

Supervisors of Check List; Edith Wilson, Ellen A. Wilson, Charles N. Wilson (Wayne J. Lawlor was appointed to finish out term of Charles N. Wilson who died May 28th.)

Forest Fire Warden, Harold A. Wilson.

Town Fire Warden, Harold A. Wilson.

Highway Agent, Harold A. Wilson.

Library Trustees: Ellen A. Wilson, Wayne J. Lawlor, Edith Wilson.

Trustee of Trust Funds, Nora F. Calef.

Librarian, Ellen A. Wilson.

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## SCHOOL OFFICERS

Moderator, Kenneth E. Jewett.

School Board, Elizabeth J. Hurd, Rosilda S. Wilson, Kenneth E. Jewett.

Treasurer, Dorothy D. Van Sant.

## Help Your Forest Fire Warden Prevent Fires IT PAYS

1. Use ordinary common sense with fire in and near woodland.
2. Comply with requirements on the use of fire in and near woodland and when the ground is not covered with snow, secure written permission to burn from the forest fire warden.
3. Be careful when smoking in or near woodlands. Don't throw lighted material from moving vehicles.
4. Cooperate with and assist the warden and urge others to do so.
5. **HELP YOUR FOREST FIRE WARDEN PREVENT FIRES**—his efforts are only as effective as is the cooperation you give him!

Your forest fire warden is—**HAROLD A. WILSON.**

**CHARLES F. YOUNG,**  
District chief, N. H. Forestry & Recreation Dept.

## DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

January 22, 1947

### Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Sharon for the fiscal year ended December 31, 1946, and found them to be in good order. In our opinion the Schedules included herewith present a correct statement of the financial conditions of the Town and the results of operations for the fiscal year ended December 31, 1946.

Respectfully submitted,

**HAROLD G. FOWLER,**  
Director

DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION

Alan R. Mathews, Auditor  
Norman P. Schauer, Accountant.

# TOWN WARRANT

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## THE STATE OF NEW HAMPSHIRE

### To the Inhabitants of the Town of Sharon in the County of Hillsborough in said State:

You are hereby notified to meet at the Brick School House in said Sharon on Tuesday, the eleventh day of March next at ten of the clock in the forenoon, to act upon the following subjects:

Art. 1. To choose a Town Clerk, one Selectman for three years, Treasurer, and all other necessary Town Officers.

Art. 2. To hear reports of Agents, auditors or officers heretofore chosen and pass any vote relative thereto.

Art. 3. To see if the Town will vote to establish the amount which shall be paid the Town Officers for their services, or take any action relative thereto.

Art. 4. To raise such sums of money as may be necessary to defray Town Charges, and appropriate same.

Art. 5. To raise such sum of money as may be necessary for the care of cemeteries or take any action thereto.

Art. 6. To raise such sum of money as may be necessary to fight forest or house fires in Sharon, and appropriate same.

Art. 7. To see what sum the Town will vote to raise and appropriate for the use of the Town Health Officer.

Art. 8. To see what sum the Town will vote to raise and appropriate for highway equipment, or take any action relative thereto.

Art. 9. To see if the Town desires to raise and appropriate a tax of fifty cents on each hundred dollars of assessed valuation of the preceding year, and the Commissioner will allot to the Town a sum sufficient to equal ninety dollars for each mile of Class V Highway in the Town, or take any action relative thereto.

Act. 10. To see what sum of money the Town will raise and appropriate for the purpose of plowing and sanding.

Art. 11. To see if the Town will raise and appropriate the sum of \$800. for road maintenance to take place of TRA funds usually given Town by State but not now available until Turnpike is completed.

Art. 12. To see if the Town will raise and appropriate the sum of \$180.00 to be used on the Turnpike.

Art. 13. To see if the Town will raise and appropriate the sum of \$200.00 to be used for Blister Rust Control.

Art. 14. To see if the Town will vote to instruct the Selectmen to borrow a sum of money not to exceed two thousand dollars in anticipation of taxes.

Art. 15. To see if the Town will vote to raise and appropriate the sum of \$12.00 for advertising to be paid to the Monadnock Region Association.

Art. 16. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting and to make an appropriation to cover the expense of such audit.

Art. 17. To see if the Town will vote to adopt the provisions of the Municipal Budget Act or take any action relative thereto.

Art. 18. To transact any other business which may legally come before said meeting.

Given under our hands and seal this Twenty-first day of February in the year of our Lord nineteen hundred and forty-seven.

S. M. VAN SANT, JR.,  
WILLIAM L. YOUNG,  
Selectmen of Sharon.

A true copy of Warrant—Attest:

S. M. VAN SANT, Jr.,  
WILLIAM L. YOUNG,  
Selectmen of Sharon.

**SCHEDULE A**  
**TOWN OF SHARON**  
**Comparative Balance Sheets**

Assets	AS OF DEC. 31, 1945 (Revised)	AS OF DEC. 31, 1946
<b>Cash:</b>		
In Hands of Treasurer	\$1,550 35	\$2,993 17
Bounties Due Town from State	14 00	16 50
<b>Uncollected Taxes:</b>		
Levy of 1946		\$87 80
Levy of 1945	\$5 00	
	\$5 00	\$87 80
Capital Reserve Fund	*\$312 00	
<b>State Aid Construction Funds on Deposit with State Treasurer:</b>		
Town's Share		*\$487 50
State's Share	\$2,130 03	2,230 03
	\$2,130 03	\$2,717 53
Town Road Aid Balance in State Treasury	15 27	15 27
<b>Total Assets</b>	<b>\$4,026 65</b>	<b>\$5,830 27</b>
<b>Liabilities:</b>		
<b>Unexpended Balance of Appropriations:</b>		
Temple Road Construction	\$292 76	
New Equipment (Highway)		\$2,000 00
	\$292 76	\$2,000 00
<b>State of New Hampshire:</b>		
Special Polls—Uncollected	\$3 00	
Collected, Due State	21 00	
	24 00	
Capital Reserve Fund	\$312 00	
<b>State Aid Construction Funds on Deposit with State Treasurer:</b>		
Town's Share		\$487 50
State's Share	2,130 03	2,230 03
	\$2,130 03	\$2,717 53
Town Road Aid Balance in State Treasury	15 27	15 27
<b>Total Liabilities</b>	<b>\$2,774 06</b>	<b>\$4,732 80</b>
Surplus	1,252 59	1,097 47
<b>Total Liabilities &amp; Surplus</b>	<b>\$4,026 65</b>	<b>\$5,830 27</b>

(\*) Capital Reserve Fund of \$312.00 shown as Asset on Balance Sheet of Dec. 31, 1945, plus town appropriation of \$175.50 in 1946 is reflected in Balance Sheet of Dec. 31, 1946 as \$487.50, "Town's Share—State Aid Construction on deposit with State Treasurer."

**SCHEDULE B****Town of Sharon**

Reconciliation of Decrease in Net Surplus  
Fiscal Year Ended December 31, 1946

Net Surplus—December 31, 1945	\$1,252 59	
Net Surplus—December 31, 1946	<u>1,097 47</u>	
Decrease in Net Surplus		\$155 12
Cash Surplus Used to Reduce		
1946 Tax Levy	\$1,000 00	
Less: Net Budget Surplus (Schedule D)	<u>844 88</u>	
Decrease in Net Surplus		\$155 12

**SCHEDULE E****Town of Sharon**

Classified Summary of Receipts and Expenditures  
Fiscal Year Ended December 31, 1946

**Receipts:**

## From Local Taxes:

## Levy of 1946:

Property Taxes	\$5,229 42	
Poll Taxes	<u>40 00</u>	
		\$5,269 42

## Levy of 1945:

Regular Polls at \$2 00	\$ 2 00	
Special Polls at \$3 00	<u>3 00</u>	
		5 00

Interest on Taxes	<u>15</u>	
		\$5,274 57

## From State of New Hampshire:

Class V Highway	\$ 643 70	
Reimbursement a/c State Lands	24 85	
Bounties	14 00	
Interest & Dividend Tax	2,641 51	
Savings Bank Tax	17 17	
a/c Forest Fires	<u>11 55</u>	
		3,352 78

## From Local Sources Except Taxes:

Dog Licenses	\$ 17 80
Motor Vehicle Permits	53 26
Business Licenses & Permits	50
Trust Fund Income	7 63

## Credits to Appropriation Accounts:

Town Maintenance		
Summer	\$ 238 40	
Winter	12 55	
	<u>250 95</u>	330 14

## Receipts Other Than Current Revenue:

Temporary Loan	\$1,000 00	
Gift for Tarring Town Roads	614 76	
	<u>1,614 76</u>	

Total Receipts All Sources	\$10,572 25
Cash on Hand—Dec. 31, 1945	1,550 35
	<u>\$12,122 60</u>

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**Expenditures**

## General Government:

Town Officers' Salaries	\$ 457 84	
Town Officers' Expenses	205 44	
Election and Registration	110 47	
	<u>\$ 773 75</u>	

## Protection of Persons and Property:

Fire Department	\$ 100 00	
Bounties	16 50	
Damage by Dogs	3 05	
	<u>119 55</u>	

## Highways &amp; Bridges:

Town Maintenance		
Summer	\$2,032 28	
Winter	792 13	
	<u>\$2,824 41</u>	
Tarring Roads	945 92	
	<u>3,770 33</u>	
Cemeteries		56 38

## Unclassified:

Advertising & Regional Associations	\$ 12 00	
Refunds	60	12 60
	<hr/>	9 11
Interest—Temporary Loan		

## Indebtedness:

Payment of Temporary Loan	\$1,000 00	
Payment to Capital Reserve Fund	175 50	1,175 50
	<hr/>	

## Other Governmental Divisions:

County Tax	\$ 815 46	
Special Bonus Tax Paid to State	23 40	
2½% Commission Paid Tax Collector	60	

## School District:

a/c Appropriation	2,358 00	
a/c Dog Licenses	14 75	3,212 21
	<hr/>	

Total Expenditures

\$9,129 43

Cash on Hand—Dec. 31, 1946

2,993 17

Grand Total

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\$12,122 60

All other schedules are in town files.

## DETAILED STATEMENT OF PAYMENTS

Town Officers' Salaries:		
Harold A. Wilson, Tax Collector		
1945	.15	
1946	131.74	\$131 89
Harold A. Wilson, Fire Warden		25 00
S. M. Van Sant, Selectman		115 55
Chester A. Hurd		28 00
William L. Young		41 00
Dorothy D. Van Sant, Town Clerk		
and Treasurer		100 00
Kenneth E. Jewett, Moderator		12 00
Ellen A. Wilson, Librarian		12 00
Nora F. Calef, Trustee of Trust Funds		5 00
Edith Wilson, Supervisor		34 00
Ellen A. Wilson, Supervisor		28 00
Wayne J. Lawlor, Supervisor		24 00
		<hr/>
		\$556 44
Expenses General Government:		
S. M. Van Sant, Selectman		\$32 12
Chester A. Hurd, Selectman		5 00
William L. Young		19 00
Dorothy D. Van Sant (Clerical work,		
supplies, auto permits & expenses		
of T. C. & Treasurer		29 32
Tax Commission Audit		16 50
John Bellows, Bonds & Ins.		35 00
Donat Corriveau, records of deeds &		
mortgages		2 23
Transcript, printing		50 00
Edson C. Eastman, supplies		25 64
Charles R. Hardy, T. C. Asso., dues		2 00
Maxwell Press, supplies		1 10
Monadnock Region Association		12 00
		<hr/>
		\$229 91
Total		<hr/>
		\$786 35

## FOREST AND OTHER FIRES

Town of Peterborough	\$97 00	
Harold A. Wilson	75	
Waite Wilson	75	
Andrew Parks	75	
Tom Lampi	75	
	<hr/>	
		\$100 00

## BOUNTIES

Waite Wilson	\$3 50	
Harold A. Wilson	3 00	
Donald Cuddihee	6 50	
Chester A. Hurd	2 00	
Charles Gupstill	1 00	
Lillian Gupstill	50	
	<hr/>	\$16 50

## DOG DAMAGE

License tags		\$3 05
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## TOWN MAINTENANCE

Harold A. Wilson	\$2,014 36	
Tar	963 84	
	<hr/>	\$2,978 20
\$954.92 taken care of by gift, carry over and owners of drive ways		\$945 92
		<hr/>
		\$2,032 28

## PLOWING AND SANDING

Harold A. Wilson	\$651 09	
Dubl-Test Supply Co.	128 49	
	<hr/>	\$779 58

## CAPITAL RESERVE FUND

Trustee of Trust Funds		\$179 50
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## CEMETERIES

Otto Maki	\$23 38	
Charles R. Calef	33 00	
	<hr/>	\$56 38

## SCHOOLS

Appropriation 1946	\$2,358 00	
Dog Tax, 1946	14 75	
	<hr/>	\$2,372 75

## REFUNDS

Mrs. Michael Pereira	60	60
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## INDEBTEDNESS PAYMENTS

Peterborough National Bank	\$1,000 00
Interest on this loan	9 11

## STATE AND COUNTY

Special Bonus Tax	\$23 40
County Tax	\$815 46

## TOWN CLERK'S REPORT

## DR.

Motor Vehicle Permits Issued:		
1946-47 (Nos. 118201—118225)	\$53 26	
Revolver Permit	50	
Dog Licenses	\$18 00	
Less: Fees Retained	1 20	
	16 80	
Total		\$70 56

## CR.

Remittances to Treasurer:		
a/c Motor Vehicle Permits	\$53 26	
a/c Revolver Permit	50	
a/c Dog Licenses	17 80	
	\$71 56	
Less: Excess Remittance to Treas.	1 00	
Total		\$70 56

DOROTHY D. VAN SANT

## TREASURER'S REPORT

Cash on Hand, December 31, 1945	\$1,550 35	
Receipts during year	10,572 25	
	\$12,122 60	
Expenditures during year	9,129 43	
Cash Balance, December 31, 1946		\$2,993 17

## PROOF OF TREASURER'S BALANCE

Balance in First National Bank,		
Peterborough, as per statement		
Dec. 31, 1946	\$3,569 50	
Less: Checks Outstanding	600 36	
	\$2,969 14	
Balance on hand	24 03	
		\$2,993 17

## TAX COLLECTOR'S REPORT, 1945

DR.

Uncollected Taxes, Dec. 31, 1945:

Regular Polls at \$2.00

\$2 00

Special Polls at \$3.00

3 00

Total

\$5 00

CR.

Remittances to Treasurer:

a/c Regular Polls at \$2.00

\$2 00

a/c Special Polls at \$3.00

3 00

Total

\$5 00

HAROLD A. WILSON

## TAX COLLECTOR'S REPORT, 1946

DR.

Taxes Committed to Collector:

Property

\$5,315 22

Polls

42 00

Interest Collected

\$5,357 22

15

Total

\$5,357 37

CR.

Remittances to Treasurer:

a/c Property Taxes

\$5,229 42

a/c Poll Taxes

40 00

a/c Interest

15

Uncollected Taxes, Dec. 31, 1946

\$5,269 57

87 80

Total

\$5,357 37

HAROLD A. WILSON

## HIGHWAY AGENT'S REPORT

## HIGHWAY MAINTENANCE, 1946

H. A. Wilson	\$293 26	
H. A. Wilson's truck	342 40	
Waite Wilson	141 05	
Richard Wilson	77 00	
C. R. Calef	56 65	
E. Elliot, shovel	327 50	
James Tuttle, truck	150 90	
Harold Miller, grader	199 80	
T. Lampi	5 60	
O. Bernier, truck	84 00	
Peterborough Highway Dept.	3 00	
Clyde Eaton, truck	57 60	
E. A. Wilson	10 80	
A. Whitcomb, shovel	64 00	
Jason Sawyer	25 50	
Annett Box Co.	48 82	
John Downing	4 75	
Gas	19 30	
Oil	7 50	
Paint	7 10	
Cement	85	
Gravel	40 00	
Telephone calls	48	
Spikes	2 05	
State of N. H.	36 45	
Dynamite	8 00	
Tar for Roads	963 84	
	<hr/>	\$2,978 20
Gift for tar	\$614 76	
Carry over from 1945	292 76	
Owners of Driveways	38 40	
	<hr/>	\$945 92
Total		<hr/> \$2,032 28

## SNOW REMOVAL AND SANDING, 1946

H. A. Wilson	\$18 70
Richard Wilson	29 40
C. R. Calef	1 40
H. A. Wilson's truck	359 40
Waite Wilson	59 50
Jason Sawyer	88 55
Merrimack Farmers' Exchange	72 50

Paint	3 50	
Orville Wyman	16 74	
A. Lester Stevens	70	
Telephone call to Boston	60	
		<hr/>
		\$651 09
Snow fences		141 04
		<hr/>
		\$792 13
50 ft. snow fence bought from town by D. D. Van Sant		12 55
		<hr/>
Total		\$779 58

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**STATEMENT OF APPROPRIATIONS AND TAXES  
ASSESSED FOR YEAR, 1946**

Appropriations	
Town officers' salaries & expenses	\$1,000 00
Fire Department	100 00
Health Department	15 00
To take place of TRA	800 00
Town Maintenance	607 50
Snow removal and sanding	900 00
New equipment	2,000 00
Libraries	15 00
Cemeteries	65 00
Regional Associations	12 00
Interest	40 00
County Tax	815 46
School Tax	2,358 00
Capital Reserve Fund	175 50
	<hr/>
Total	\$8,903 46

Total Town and School Appropriations	\$8,903 46
Less: Estimated Revenues and Credits	
Interest and Dividend Tax	\$2,651 86
Savings Bank Tax	15 00

Reimbursement a/c State Lands	17 00	
Motor Vehicle Permit Fees	40 00	
Cash Surplus	1,000 00	
		<u>\$3,723 86</u>
		\$5,179 60
		177 62
		<u>\$5,357 22</u>
Less Poll Taxes at \$2.00	44 00	\$44 00
		<u>\$5,313 22</u>
Taxes to be committed to Collector:		
Property Tax	\$5,313 22	
Poll Taxes	44 00	
		<u>\$5,357 22</u>
Tax Rate \$4.40.		

### SCHEDULE OF TOWN PROPERTY

DESCRIPTION	VALUE	
1. Town Hall, Lands & Buildings	\$1,000 00	
Furniture and Equipment	175 00	
2. Libraries, Lands and Buildings	200 00	
4. Fire Department—Equipment	935 00	
5. Highway Department—Equipment	300 00	
11. All Lands and Buildings acquired through Tax Collector's deeds:		
James Fitzgerald Est.	25 00	
Frank W. Peyser	300 00	
Land at District No. 1	25 00	
		<u>\$2,960 00</u>
Total		

# TRUSTEE OF TRUST FUND'S REPORT

Name of Fund	Principal	Income Activity		
		Balance December 31, 1945	Income During Year	Expended During Year
Depository-Monadnock Savings Bank:				
John B. Shedd Cemetery Fund	\$150 00	\$11 44	\$3 24	\$3 00
				\$11 68
Depository-Peterborough Savings Bank:				
Bacon Cemetery Fund	200 00	16 46	5 44	6 00
Whirling Gregg Fund	100 00	9 65	2 75	3 00
David & Hannah (Carlton)				
Wilson Fund	50 00	3 44	1 34	2 00
George & Mary Royce Wilson	50 00	2 86	1 31	2 00
Royce Cemetery Fund	100 00	5 23	2 64	2 00
Town of Sharon-Capital Reserve Fund	487 50	1 84	5 79	7 63
		\$1,137 50	\$22 51	\$25 63
Less: Payment to State Treasurer*	487 50	\$50 92		\$47 80
Total	\$650 00	\$50 92	\$22 51	\$25 63
				\$47 80

\*Trustee of Trust Funds Remitted Directly to State Highway Department, Funds are to be used for Town's Share State Aid Construction.

NORA F. CALEF

## REPORT OF SCHOOL DISTRICT

## TREASURER'S REPORT

Cash on hand June 30, 1945	\$1,397 30
Received from Selectmen appropriation for current year	\$1,274 00
Dog Tax	19 80
	<hr/>
Received from all other sources	\$1,293 80
Total amount available for fiscal year	2,691 10
Less School orders paid	1,884 00
Balance on hand as of June 30, 1946	\$807 10

DOROTHY D. VAN SANT  
District Treasurer

## FINANCIAL REPORT

Receipts:	
Income from local taxation	\$1,274 00
From Sources other than Taxation:	
Dog Tax	19 80
	<hr/>
Total	\$1,293 80
Cash on hand July 1, 1945	1,397 30
	<hr/>
Grand Total	\$2,691 10

Payments:	
Administration:	
Salaries of district officers	\$59 00
Superintendent's excess salary	30 51
Expenses of administration	39 49

Auxiliary Agencies & Special Activities:	
Transportation of pupils	\$1,183 00
High school tuition	300 00
Elementary school tuition	168 00

Fixed Charges:	
Tax for state wide supervision	8 00

## Outlay for Construction:

Lands	96 00
Total payments for all purposes	1,884 00
Total Cash on hand June 30, 1946	807 10
Grand Total	\$2,691 10

BALANCE SHEET  
ASSETS JUNE 30, 1946

Cash on hand:	
Balance June 30, 1946	\$807 10
Total Assets	\$807 10
Grand Total	\$807 10

LIABILITIES, JUNE 30, 1946

Equalization fund (unexpended)	
Special Appropriation	\$75 00
Total Liabilities	\$75 00
(Surplus)	732 10
Grand Total	\$807 10

ROSILDA WILSON  
KENNETH E. JEWETT  
School Board

Lester B. Badger, Superintendent  
July 16, 1946

GIFTS TO TOWN

Sharon wishes to express its appreciation for the following gifts:

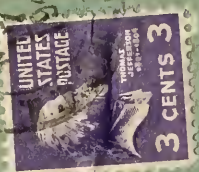
Mr. John Coolidge, \$50.00 in man hours on Mountain Road.  
Mr. William L. Young, \$614.76 for tar.

VITAL STATISTICS

Death—Charles Nelson Wilson, at Sharon on May 28th, 1946. Burial was in East Jaffrey.



From Tom Clark.  
Sutton, N.H.



University of New Hampshire  
Library - Durham  
New Hamp.